



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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December 3, 2012

TO: William T Fujioka
Chief Executive Officer

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: **FISCAL YEAR 2012-13 FIRST QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the 1st quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:JLS:LC:CYL:kt

FY 2012-13 Audit Services for NCC GF Depts - Cover Memo - 1st Qtr.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Quarter			1st Qtr. Total
	JUL 2012	AUG 2012	SEPT 2012	
Animal Care & Control				
Miscellaneous Assistance			1,760.95	1,760.95
TOTAL	0.00	0.00	1,760.95	1,760.95
Chief Executive Office				
Policy Roundtable for Child Care Sunset Review	813.33	1,096.57	3,052.37	4,962.27
Labor Management Advisory Committee Sunset Review			1,821.63	1,821.63
Quality and Productivity Commission Sunset Review	734.70	73.48		808.18
TOTAL	1,548.03	1,170.05	4,874.00	7,592.08
Assessor				
Assessor eCAPS Procurement Internal Control Plan (ICP)	559.09			559.09
Assessor Secured Property Tax System Review	54,257.12	67,530.44	55,307.50	177,095.06
Assessor Technical Assistance	220.42	146.96	735.54	1,102.92
TOTAL	55,036.63	67,677.40	56,043.04	178,757.07
Beaches & Harbors				
Beaches & Harbors Technical Assistance	546.92	220.42	679.57	1,446.91
TOTAL	546.92	220.42	679.57	1,446.91
Board of Supervisors				
BOS Procurement Review	456.74	1,028.56		1,485.30
Commission for Children & Families Sunset Review	424.33	153.05	730.40	1,307.78
Historical Landmarks and Records Commission Sunset Review			2,476.12	2,476.12
Commission on Insurance Sunset Review	707.26	672.09	1,025.60	2,404.95
Revolving Fund Review 2010-11		1,593.56	349.67	1,943.23
Third Party Liability Letters 2010-11			367.33	367.33
Sunset Review for Sybil Brand Comm Institutional Inspections	424.49			424.49
Sunset Review Miscellaneous	1,087.72	220.42	73.48	1,381.62
BOS Miscellaneous		877.32	106.08	983.40
TOTAL	3,100.54	4,545.00	5,128.68	12,774.22
District Attorney				
District Attorney Budget & Trust Review		132.60		132.60
District Attorney Payroll and Personnel Review	1,648.10			1,648.10
District Attorney Miscellaneous Assistance		450.83		450.83
TOTAL	1,648.10	583.43	0.00	2,231.53
Coroner/Medical Examiner				
Coroner Credit Card Procedures Assistance			2,290.25	2,290.25
Coroner Mgmt Audit Follow-up Review	12,360.52	7,983.02	7,746.56	28,090.10
Coroner Technical Assistance			179.56	179.56
TOTAL	12,360.52	7,983.02	10,216.37	30,559.91
Probation				
Probation ICP	70.75	1,459.10		1,529.85
Probation Commitments, Accruals and Trust Fund Review	30,951.96	16,929.65	7,098.84	54,980.45
Probation Prop A Clerical Svcs at Area Office Amendment #2	110.22	868.90		979.12
Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC	15,232.31	36,584.59	8,561.68	60,378.58
Probation Miscellaneous Assistance	575.41	146.96	2,628.10	3,350.47
TOTAL	46,940.65	55,989.20	18,288.62	121,218.47
Parks and Recreation				
Parks Commitments, Accruals, and Trust Fund Review	1,742.46	383.31	688.27	2,814.04
Board of Governors Arboreta & Botanic Gardens Sunset Review	173.46			173.46
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit			212.16	212.16
Parks Technical Assistance	293.92	2,484.28	3,894.45	6,672.65
TOTAL	2,209.84	2,867.59	4,794.88	9,872.31
Regional Planning				
RP Commitments, Accruals, and Trust Fund Review	2,130.53	693.03	293.90	3,117.46
RP Coastal Improvement Fund Review	5,240.43	4,301.27	1,012.08	10,553.78
RP Miscellaneous Assistance	359.14	962.94	36.74	1,358.82
TOTAL	7,730.10	5,957.24	1,342.72	15,030.06

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Quarter			1st Qtr. Total
	JUL 2012	AUG 2012	SEPT 2012	
Registrar-Recorder				
RR/CC Operations Review	3,825.27			3,825.27
RR/CC Parking Reimbursement	406.76	806.63	212.24	1,425.63
RR/CC Miscellaneous Assistance	858.28	757.42		1,615.70
TOTAL	5,090.31	1,564.05	212.24	6,866.60
Sheriff's				
Sheriff's Department Budget Review	293.85	79.56		373.41
Sheriff's Accounts Receivable Review	3,221.90	2,057.02	346.90	5,625.82
Sheriff's 3rd Quarter Overtime Monitoring	4,508.72		53.05	4,561.77
Sheriff's Fixed Assets and Inventory Review	19,329.77	26,975.75	24,273.70	70,579.22
Sheriff's Miscellaneous Assistance		1,028.55		1,028.55
TOTAL	27,354.24	30,140.88	24,673.65	82,168.77
Treasurer and Tax Collector				
TTC Trust Funds Review	293.88			293.88
TTC Payroll and Personnel Review	1,517.13			1,517.13
Redemption Review FY 2009-11 Statement of Work		899.09		899.09
WO#7-97 TTC Redemption F/C Audit	1,113.82	318.24	465.18	1,897.24
TTC Technical Miscellaneous			389.11	389.11
TOTAL	2,924.83	1,606.44	465.18	4,996.45
Multiple Departments				
Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	3,352.89	2,229.04	1,277.35	6,859.28
Audit Recommendation Follow-up as of 12/31/11		1,162.36	1,697.26	2,859.62
TOTAL	3,352.89	3,391.40	2,974.61	9,718.90
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	169,843.60	183,696.12	131,454.51	484,994.23